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UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION,

Debtors.

Case No. 05-44481-rdd

Chapter 11

Judge Robert D. Drain

(Jointly Administered)

**OHIO DEPARTMENT OF TAXATION'S RESPONSE TO
DEBTORS' TWENTIETH OMNIBUS OBJECTION TO CLAIMS**

The Ohio Department of Taxation ("Tax"), through Ohio Attorney General Marc Dann, hereby responds to Debtors' Twentieth Omnibus Objection to Claims (Doc. #9151) filed on August 24, 2007. Debtors assert that claim no. 1521 filed by Tax on January 13, 2006 in the amount of \$36,026,477.41 as a priority claim should be modified and allowed in the amount of \$3,532,000.00 as a priority claim.

In support of their assertion, Debtors state that Tax's claim is overstated and/or incorrectly asserts priority status. Debtors have failed to provide any evidence to support their assertions. As filed, the proof of claim "creates a prima facie valid claim". The burden is on the

objecting party to “produce sufficient evidence to negate this prima facie validity of the claim”.
In re Mission of Care, Inc., 164 B.R. 877 (Bankr.De.1994). As no evidence has been produced,
the bare assertion that the debt should is overstated and should be modified is insufficient to meet
that burden.

WHEREFORE, Debtors’ objection should be overruled and Tax’s claim should be
allowed as filed.

Dated: 9/20/07

MARC DANN
Attorney General of Ohio

/s/ Victoria D. Garry
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CERTIFICATE OF SERVICE

I hereby certify that the forgoing *Response of the Ohio Department of Taxation to
Debtors’ Twentieth Omnibus Objection* to claims was served electronically by this 20th day of
September, 2007 upon all parties entitled to such notice as provided by the ECF filing system.

/s/ Victoria D. Garry
VICTORIA D. GARRY